

Definitions for Current and Total Expenditures

The following pages present data on total and per pupil expenditures for school districts and for charter schools. Two different types of expenditures are listed: current expenditures and total expenditures by fund or project.

1. Current expenditures: Expenditures for elementary and secondary education, excluding expenditures for land and improvements, buildings and improvements, furniture, equipment, and vehicles, Internal Service Fund operations, Community School Fund operations, debt retirement, student activities, and nonpublic school programs (e.g., adult/continuing education, community college education, community services, and day care centers). Current expenditures are reported under the following subcategories:
 - a. Classroom Instruction (Excluding supplies)
 - b. Classroom Supplies
 - c. Administration
 - d. Support Services-Students
 - e. Other Support Services & Operations

2. Total expenditures by fund---School districts:
 - a. Maintenance and operations: Total maintenance & operation expenditures and classroom site fund expenditures (as defined on page II-1) minus purchased services for regular education classroom instruction.
 - b. Capital: Sum of expenditures from the unrestricted capital outlay, soft capital outlay, deficiencies correction, building renewal, new school facilities and debt service funds. Refer to page II-1 for further definitions.
 - c. Other: Sum of expenditures from adjacent ways, school plant, federal projects, state projects, food services, auxiliary operations, unemployment insurance and other.

3. Total expenditures by project---Charter schools : Charter schools are not subject to categorical distinctions between maintenance and operations or capital. Expenditures for charter schools are divided into general project expenditures, classroom site project expenditures, and state/federal project expenditures, according to the charter school's Annual Financial Report.

Total and current expenditures for each school district and charter school were reported to the Arizona Department of Education on the district or charter school Annual Financial Report (AFR). Information on the AFR is not audited at this time. The per pupil amounts were calculated by dividing the reported expenditure figures by the attending ADM (average daily membership) for the district or charter school. The ADM used in making the per pupil calculations was obtained from the membership days reported to the Arizona Department of Education by each district and charter school. The current expenditure figures and the expenditures by fund or project are reported separately on the Annual Financial Reports. Differences between current expenditures and total expenditures are due to definitional differences.

4. Total expenditures by fund--- District School level: Includes direct and district allocation expenditures including salaries, employee benefits, purchased services and supplies. For the following programs:

3.1. Maintenance and operations - Regular Education:

- 3.1.1. Instruction: Expenditures related to activity dealing directly with the interaction between teachers and students.
- 3.1.2. Support Services: Expenditures for services such as social work, guidance, health, psychological, speech and audio logy. Also includes expenditures for instruction staff, general administration, and school administration.
- 3.1.3. Operation Services: Expenditures for non-instructional services such as food services, enterprise and community services operations.

3.2. Maintenance and operations - Special Education:

- 3.2.1. Instruction: Expenditures related to activity dealing directly with the interaction between teachers and students with special needs.
- 3.2.2. Support Services: Expenditures for services such as social work, guidance, health, psychological, speech and audio logy. Also includes expenditures for instruction staff, general administration, and school administration.

- 3.3. Maintenance and operations – Other Programs Expenditures for school sponsored co curricular activities, athletics, special education Title 8, pupil transportation, desegregation, special K-3 override, dropout prevention and joint vocational and technological center

- 3.4. Major capital funds: Includes unrestricted capital, soft capital, bond building, deficiencies correction, building renewal and new school facilities.

- 3.5. Other funds: Includes all other funds as described in section I-1, state and federal projects.

5. Total expenditures by Project -- Charter School level: Includes direct and charter holder allocation expenditures including salaries, employee benefits, purchased services and supplies. For the following programs:

a) General Project - Regular Education:

- i) Instruction: Expenditures related to activity dealing directly with the interaction between teachers and students.
- ii) Support Services: Expenditures for services such as social work, guidance, health, psychological, speech and audio logy. Also includes expenditures for instruction staff, general administration, and school administration.
- iii) Operation Services: Expenditures for non-instructional services such as food services, enterprise and community services operations.

b) General Projects - Special Education:

- i) Instruction: Expenditures related to activity dealing directly with the interaction between teachers and students with special needs.
 - ii) Support Services: Expenditures for services such as social work, guidance, health, psychological, speech and audio logy. Also includes expenditures for instruction staff, general administration, and school administration.
- c) General Projects – Other Programs Expenditures for school sponsored co curricular activities, athletics, special education Title 8, pupil transportation, desegregation, special K-3 override, dropout prevention and joint vocational and technological center
- d) State Projects: Expenditures for State projects.
- e) Federal Projects: Expenditures for Federal projects.

Footnote definitions --- School level reports:

- (1) District or Charter has only one school. School level Annual Financial Report is not required.
- (2) District sponsored charter school.
- (3) Transporting district. All students attend another district. Expenditures reported may include tuition, transportation and other expenditures.
- (4) No ADM reported, school may be under construction and have construction related expenditures and expenditures related to preparation of instruction.
- (5) Expenditures allocated to another school of the district or charter holder or not reported.